

ABSTRACT OF THE DISCLOSURE

A method of encouraging the formation of conservation easements on real property is disclosed. The method comprises identifying a parcel of real property owned by a first party and suitable for securing a conservation easement wherein the first party is
5 unable to utilize a maximum monetary value generated by the conservation easement;
selling an interest in the identified parcel of real property to an intermediate party
qualified to receive maximum tax deduction benefit for the conservation easement;
processing the conservation easement on the parcel of real property with proper
government authorities; and exchanging at least a portion of the monetary value in the
10 real property with the conservation easement to the intermediate party for consideration
less than the maximum monetary value.